

765-GP

42A765-GP

Department of Revenue



2013

See instructions.

For calendar year 2013 or fiscal year beginning \_\_\_\_\_, 201 \_\_, and ending \_\_\_\_\_, 201 \_\_.

KENTUCKY GENERAL PARTNERSHIP INCOME RETURN

Form fields: A. Date business commenced or qualified, B. Number of partners, C. NAICS business code number, D. Partnership telephone number, E. Federal Identification Number, F. Check applicable boxes: Publicly traded partnership, Short-period return, etc.

PART I - ORDINARY INCOME (LOSS) COMPUTATION

Table with 3 columns: Description, Line Number, Amount. Rows include Federal ordinary income (loss), ADDITIONS (State taxes, depreciation, etc.), and SUBTRACTIONS (Federal work opportunity credit, etc.).

I, the undersigned, declare under the penalties of perjury, that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature and identification fields: Signature of partner, SSN or FEIN, Date, Name of person or firm preparing return, SSN, PTIN or FEIN, Date.

Federal Form 1065, all pages and any supporting schedules must be attached.

Mail return to: Kentucky Department of Revenue, Frankfort, Kentucky 40620

www.revenue.ky.gov

May the DOR discuss this return with the preparer? Yes/No, Email Address, Telephone No.



**SCHEDULE Q—KENTUCKY GENERAL PARTNERSHIP QUESTIONNAIRE**

**IMPORTANT:** Questions 4—10 must be completed by all general partnerships. If this is the general partnership’s initial return or if the general partnership did not file a return under the same name and same federal I.D. number for the preceding year, questions 1, 2 and 3 must be answered. **Failure to do so may result in a request for a delinquent return.**

1. Indicate whether: (a)  new business; (b)  successor to previously existing business which was organized as: (1)  corporation; (2)  partnership; (3)  sole proprietorship; or (4)  other \_\_\_\_\_  
 \_\_\_\_\_

If successor to previously existing business, give name, address and federal I.D. number of the previous business organization. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

2. List the following **Kentucky** account numbers. Enter N/A for any number not applicable.

Employer Withholding \_\_\_\_\_  
 Sales and Use Tax Permit \_\_\_\_\_  
 Consumer Use Tax \_\_\_\_\_  
 Unemployment Insurance \_\_\_\_\_  
 Coal Severance and/or Processing Tax \_\_\_\_\_

3. If a foreign general partnership, enter the date qualified to do business in Kentucky. \_\_\_ / \_\_\_ / \_\_\_

4. The general partnership’s books are in care of: (name and address)  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

5. Are disregarded entities included in this return?  
 Yes  No. If yes, list name, address and federal I.D. number of each entity. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

6. For the taxable period being reported, was the general partnership a partner in a pass-through entity doing business in Kentucky?  Yes  No  
 If yes, list name and federal I.D. number of the pass-through entity(ies). \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

For the taxable period being reported, was the general partnership doing business in Kentucky other than through its interest held in a pass-through entity doing business in Kentucky?  Yes  No

7. Are related party costs as defined in KRS 141.205(1)(I) included in this return?  Yes  No. If yes, attach Schedule RPC, Related Party Costs Disclosure Statement, and enter any related party cost additions on Page 1, Line 4.

8. Was this return prepared on: (a)  cash basis, (b)  accrual basis, (c)  other \_\_\_\_\_

9. Did the general partnership file a Kentucky tangible personal property tax return for January 1, 2014?  Yes  No  
 If yes, list name and federal I.D. number of entity(ies) filing return(s): \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

10. Is the general partnership currently under audit by the Internal Revenue Service?  Yes  No  
 If yes, enter years under audit \_\_\_\_\_  
 \_\_\_\_\_

If the Internal Revenue Service has made final and unappealable adjustments to the general partnership’s taxable income which have not been reported to the department, check here  and file an amended Form 765-GP for each year adjusted. Attach a copy of the final determination to each amended return.

**PART II—EXPLANATION OF FINAL RETURN AND/OR SHORT-PERIOD RETURN**

<input type="checkbox"/> Ceased operations in Kentucky	<input type="checkbox"/> Change in filing status
<input type="checkbox"/> Change of ownership	<input type="checkbox"/> Merger
<input type="checkbox"/> Successor to previous business	<input type="checkbox"/> Other _____

**PART III—EXPLANATION OF AMENDED RETURN CHANGES**

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**Schedule K—PARTNERS’ SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.**

SECTION I	(a) Distributive Share Items	(b) Total Amount
<b>Income (Loss) and Deductions</b>		
1. Kentucky ordinary income (loss) from trade or business activities (page 1, line 11) .....	1	00
2. Net income (loss) from rental real estate activities (attach federal Form 8825) .....	2	00
3. (a) Gross income from other rental activities .....	3(a)	00
(b) Less expenses from other rental activities (attach schedule).....	(b)	00
(c) Net income (loss) from other rental activities (line 3a less line 3b) .....	3(c)	00
4. Portfolio income (loss):		
(a) Interest income .....	4(a)	00
(b) Dividend income.....	(b)	00
(c) Royalty income .....	(c)	00
(d) Net short-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D, if applicable) .....	(d)	00
(e) Net long-term capital gain (loss) (attach federal Schedule D and Kentucky Schedule D, if applicable) .....	(e)	00
(f) Other portfolio income (loss) (attach schedule).....	(f)	00
5. Guaranteed payments to partners .....	5	00
6. Section 1231 net gain (loss) (other than due to casualty or theft)(attach federal Form 4797 and Kentucky Form 4797).....	6	00
7. Other income (loss) (attach schedule).....	7	00
8. Charitable contributions (attach schedule) and housing for homeless deduction (attach Schedule HH) .....	8	00
9. IRC Section 179 expense deduction (attach federal Form 4562 and Kentucky Form 4562).....	9	00
10. Deductions related to portfolio income (loss) (attach schedule) .....	10	00
11. Other deductions (attach schedule).....	11	00
<b>Investment Interest</b>		
12. (a) Interest expense on investment debts.....	12(a)	00
(b) (1) Investment income included on lines 4(a), 4(b), 4(c) and 4(f) above .....	(b)(1)	00
(2) Investment expenses included on line 10 above.....	(2)	00
<b>Tax Credits—Nonrefundable</b>		
13. Kentucky Small Business Investment Tax Credit (attach KEDFA notification) .....	13	00
14. Skills Training Investment Tax Credit (attach copy of certification(s)).....	14	00
15. Certified Rehabilitation Tax Credit (attach copy of certification(s)) .....	15	00
16. Kentucky Unemployment Tax Credit (attach Schedule UTC).....	16	00
17. Recycling/Composting Equipment Tax Credit (attach Schedule RC).....	17	00
18. Kentucky Investment Fund Tax Credit (attach KEDFA notification).....	18	00
19. Coal Incentive Tax Credit (attach Schedule CI).....	19	00
20. Qualified Research Facility Tax Credit (attach Schedule QR) .....	20	00
21. GED Incentive Tax Credit (attach Form DAEL-31) .....	21	00
22. Voluntary Environmental Remediation Tax Credit (attach Schedule VERB) .....	22	00
23. Biodiesel Tax Credit (attach Schedule BIO) .....	23	00
24. Environmental Stewardship Tax Credit (attach Schedule KESA) .....	24	00
25. Clean Coal Incentive Tax Credit (attach Schedule CCI).....	25	00
26. Ethanol Tax Credit (attach Schedule ETH) .....	26	00
27. Cellulosic Ethanol Tax Credit (attach Schedule CELL) .....	27	00



**Schedule K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.**

<b>SECTION I—continued</b>	<b>(a) Distributive Share Items</b>	<b>(b) Total Amount</b>
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**Tax Credits—Nonrefundable—continued**

**Form 5695-K Pass-through Amounts (attach Form 5695-K)**

28. Energy Efficiency Products Tax Credit from Form 5695-K, line 6.....	28	00
29. Energy Efficiency Products Tax Credit from Form 5695-K, line 12.....	29	00
30. Energy Efficiency Products Tax Credit from Form 5695-K, line 18.....	30	00
31. Energy Efficiency Products Tax Credit from Form 5695-K, line 36.....	31	00
32. Energy Efficiency Products Tax Credit from Form 5695-K, line 36.....	32	00
33. Energy Efficiency Products Tax Credit from Form 5695-K, line 51.....	33	00
34. Energy Efficiency Products Tax Credit from Form 5695-K, line 51.....	34	00
35. Energy Efficiency Products Tax Credit from Form 5695-K, line 57.....	35	00
36. Energy Efficiency Products Tax Credit from Form 5695-K, line 63.....	36	00
37. ENERGY STAR Home or ENERGY STAR Manufactured Home Tax Credit (attach Form 8908-K) .....	37	00
38. Railroad Maintenance and Improvement Tax Credit (attach Schedule RR-I).....	38	00
39. Railroad Expansion Tax Credit (attach Schedule RR-E) .....	39	00
40. Endow Kentucky Tax Credit (attach Schedule ENDOW).....	40	00
41. New Markets Development Program Tax Credit (attach Form 8874(K)-A) .....	41	00

**Tax Credits—Refundable**

42. Certified Rehabilitation Tax Credit (attach Kentucky Heritage Council certification(s))	42	00
43. Film Industry Tax Credit (attach Kentucky Film Office certification(s)) .....	43	00

**Other Items**

44. (a) Type of Section 59(e)(2) expenditures ►	44(a)	
(b) Amount of Section 59(e)(2) expenditures.....	(b)	00
45. Tax-exempt interest income .....	45	00
46. Other tax-exempt income.....	46	00
47. Nondeductible expenses .....	47	00
48. Total property distributions (including cash).....	48	00
49. Other items and amounts required to be reported separately to partners (attach schedule) .....	49	

**SECTION II—General Partnership Pass-through Items**

1. Partnership's Kentucky sales from Schedule A, Section I, line 1 .....	1	00
2. Partnership's total sales from Schedule A, Section I, line 2.....	2	00
3. Partnership's Kentucky property from Schedule A, Section I, line 5.....	3	00
4. Partnership's total property from Schedule A, Section I, line 6.....	4	00
5. Partnership's Kentucky payroll from Schedule A, Section I, line 8.....	5	00
6. Partnership's total payroll from Schedule A, Section I, line 9.....	6	00
7. Partnership's Kentucky gross profits.....	7	00
8. Partnership's total gross profits from all sources .....	8	00

**SECTION III—Limited Liability Entity Tax (LLET) Pass-through Items**

1. Partners' shares of net distributive income from limited liability pass-through entities.....	1	00
2. Partners' shares of limited liability entity tax (LLET) nonrefundable credit.....	2	00